

BOS FUND ALLOCATION POLICY
(A Site Study at *State Elementary School of Kedung*
***Pucang Purworejo*)**

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ACCEPTANCE

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(A Site Study at State Elementary School of Kedung Pucang Purworejo)

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Abstract

The purposes of this study were to describe (1) characteristics of BOS fund allocation planning at State Elementary School of Kedung Pucang Purworejo; (2) characteristics of the use of BOS fund at State Elementary School of Kedung Pucang Purworejo; and (3) characteristics of the accountability of the use of BOS fund at State Elementary School of Kedung Pucang Purworejo. The findings suggested that (1) the allocation of School Operational Assistance (BOS) fund planning in State Elementary School of Kedung Pucang Purworejo was conducted in a democratic and transparent manner. Principal formed a management team for School Operational Assistance (BOS). The allocation plan was contained in the school proposed document where the need of learning was allocated by 70%. This percentage was greater than honorary that was only 20%. (2) Use of the fund in State Elementary of Kedung Pucang was done on a quarterly basis by planning it first. The amount of School Operational Assistance (BOS) fund to be used by State Elementary School of Kedung Pucang was Rp. 27,840,000.00. It would be spent on goods and services, including the operational needs of schools as learning needs of students. Beyond the operational needs of the school were not allowed to use the fund. (3) Accountability of the use of School Operational Assistance (BOS) fund was done by the preparation of financial accountability report. The content of the report included a document of the realization of the use of fund, letter of accountability, School Operational Assistance (BOS) fund accounting, and also evidence of expenditure such as receipts signed by the principal. The report would be sent to BOS management team in Purworejo on a quarterly basis. In addition to being accounted to District management team, it was also accounted to school citizens through hanging the accountability report on the bulletin board, installation of banners, as well as dissemination of the use of the fund.

Keywords: School Operational Assistance (BOS), planning, using, accountability

INTRODUCTION

Change and development in the world today cause increasingly fierce competition between nations and in various areas of life (Rakhmawati, 2008: 1). To deal with such competition will require a high quality of human resource. Development of high quality resource is essentially to create and develop modern science and technology as a mean to achieve an advanced, independent, and prosperous society. Improvement of human resource can be done through the educational process.

Law Number 20 of 2003 on National Education System mandates that every citizen aged 7-15 years old must attend basic education. Article 34 paragraph 2 states that the Government and local government guarantee the implementation of compulsory education at least at the level of primary education without charge, while in paragraph 3 states that compulsory education is the responsibility of the state held by government institution, local government, and society. The consequence of the mandate of the law is the Government and local government must provide education for all learners at the basic education level; (primary and secondary) as well as other education unit equals.

Fuel price increases in recent years is feared will reduce the purchasing power of the poor. This can hamper efforts to the completion of the nine years Compulsory Education Program, because the poor will be increasingly difficult to meet the need of education cost.

In order to overcome the impact of rising fuel price, the Government reallocates most budget to the four major programs, namely education, health, rural infrastructure, and direct cash subsidies (Gumilang, 2011: 8). One program in education is the School Operational Assistance (BOS), which provides assistance to schools to free education for the poor students and ease the burden for other students in order to support the achievement of nine years compulsory education program.

School Operational Assistance (BOS) is from government to be allocated to the education institution in the nine years compulsory education, namely elementary school and secondary school as a substitute for the operational fund

which is usually collected from students in the institution. With the School Operational Assistance, all students who get this fund are free from the tuition that is usually paid every month.

In its implementation, there are still many parties who are less to understand on parties who are related to the distribution, use, and the accountability of School Operational Assistance fund and its role and function (Educational Department, 2007: 1). The understanding of parties who are related to the School Operational Assistance is necessary in order to clarify the boundaries of the accountability of the School Operational Assistance fund management. It is necessary, especially if the problem arises of who should be liable for any 'mistakes' in the management of School Operational Assistance fund.

Indonesia Corruption Watch (ICW) indicated the use of School Operational Assistance (BOS) is not exact, because the books are not a priority for students and school so supposedly country loses trillion of rupiah (Educational Department, 2011: 2). The available books are Social, Science, Sport, Culture and Skill, and communication and technology. Whereas, the necessary books are books which are tested in the national exam, such as mathematic, Indonesian, Science and English.

In order for financial management in this regard is School Operational Assistance (BOS) runs well, of course, it is needed a strategy. Simply, the strategy can be defined as the decision or action which seeks to achieve organizational goals (Fattah, 2009: 54). Education is strongly influenced by various changes therefore the decision maker of education should be able to adjust to those changes. One strategy that can be applied in the financial management is the preparation of school budget plan.

There are several previous researches related to BOS fund allocation policy. A research conducted by Waggoner (2009) entitled *Learning about the School Budget: A Constructivist Model*. In this study explained that if principal preparation programs in school finance effectively and adequately address as many aspects of the school and district culture into the study of the topic,

candidates for certification will receive better preparation and understanding as they step into campus leadership positions. Designing a three-year budget using state designated “windfall dollars” to solve “real” problems of a district and school may be the most effective way for the student to develop an understanding of how budgets can impact the operation of schools. Furthermore, the principal candidates may develop effective ways to utilize the totality of school districts information, both financial and cultural, into becoming effective and ethical budget planners. School districts and budgets are complex and are politically vulnerable. Through the budget building process students will develop a sense of what the school should be and could be.

The study of Hansen (2007) entitled *The Distribution of Direct Costs And Benefits Of Public Higher Education: The Case Of California*. This study discussed the subsidies given to all students with different backgrounds. Results showed subsidies for education provided economic benefits for families, where families of students do not need to fund the education again.

The Pasi’s study (2007) entitled *Education policies for raising student learning: the Finnish approach*. This study discusses the educational policy primarily to create students with excellence or achievement. These policies include effective leadership, learning content tailored to the learning objectives, as well as the reasonable cost of education. The results showed that the cost of education is an important aspect in supporting student achievement in learning.

Stanley and Frenc (2003) entitled *Can students truly benefit from state Lotteries: a look at lottery expenditures towards education in the American states*. Their research discussed the cost of education derived from trading activities. Government of the United States from taxing trade activities, the tax is allocated for educational purposes. The results showed that the tuition subsidy was used to every student's learning needs to complement the particular learning needs of students.

A study of Fischer, etc (2003) entitled *Measuring Operations: An Analysis of the Financial Statements of U.S. Private Colleges and Universities*, researching a non-governmental organization that provides education budget for higher

education in the United States. This study sought to determine whether the university took advantage of the available policy and can be seen from the report of activities of the use of university funds. The results of the study found that nearly 60 percent of schools reported the use of funds to include items of expenditure that are highly variable.

Based on the research background, this study has a focus on What are characteristic of the BOS fund allocation policy at *State Elementary School of Kedung Pucang Purworejo*? The focus is elaborated into three subfocuses, such as: (1) What are characteristics of BOS fund allocation planning at *State Elementary School of Kedung Pucang Purworejo*?; (2) What are characteristics of the use of BOS fund at *State Elementary School of Kedung Pucang Purworejo*?; and (3) What are characteristics of the accountability of the use of BOS fund at *State Elementary School of Kedung Pucang Purworejo*?

In particular, this study has three purposes. Those are (1) to describe the characteristics of BOS fund allocation planning at *State Elementary of Kedung Pucang Purworejo*; (2) to describe the characteristics of the use of BOS fund at *State Elementary School of Kedung Pucang Purworejo*; and (3) to describe the characteristics of the accountability of the use of BOS fund at *State Elementary School of Kedung Pucang Purworejo*.

METHOD

It is a qualitative research using ethnographic design. A qualitative research produces an analytical description on the phenomena that are purely informative and useful to the researcher's community, reader, and the participant (Sukmadinata, 2007: 107). An ethnographic research design is a thorough explanation process of the complexity of group life (Sumkadinata, 2007: 107).

This study was done at *State Elementary School of Kedung Pucang Purworejo*. The researcher deliberately takes this school because it is one of national standard school in Purworejo.

The presence of researcher in the field is a must because in qualitative research, the researcher is the main research instrument. According to Spradley

(as cited by Harsono, 2008: 158), the position of researcher is as a research instrument and a student. As the research instrument means as the data collection tool. As a tool means that the researcher cannot be delegated to other people (Harsono, 2010: 2). Meanwhile, as a student means the researcher cannot give the material or other directives.

Data are writings or records of everything heard, seen, experienced, and even thought by the researcher during data collection activity and reflect into ethnography Lofland (as cited by Moleong, 2006: 57). Data used in this study are data on BOS fund allocation policy at *State Elementary School of Kedung Pucang Purworejo*. Data source is a person or another source that can provide information on BOS fund allocation policy at *State Elementary School of Kedung Pucang Purworejo*. Sources of data in this study consist of people, event, and document.

Data collection techniques used observation, in-depth interview, and documentation. To present the data to be easily understood, then the steps of data analysis used in this study is the Interactive Analysis Model of Miles and Huberman, who share those steps into several parts, such as data collection, data reduction, data display, and conclusion. According to Moleong (2006: 320) to establish the validity of data, it needs a technique to check data based on the criteria of credibility, transferability, dependability, and conformability.

RESULTS AND DISCUSSION

Characteristics of Planning School Operational Assistance (BOS) Fund Allocation

In planning the allocation of School Operational Assistance (BOS) fund, *State Elementary School of Kedung Pucang* established School Operational Assistance (BOS) management team. This team formation was based on Principal' Decree. The team consisted of the principal, School Operational Assistance (BOS) treasurer, board of teachers, and the school board. Tasks of the team related to the preparation of School Operational Assistance (BOS) fund allocation included a) Completing and submitting complete school data to Management Team in District / City level b) creating school proposed budget

covering all sources of school revenues, c) Reporting changes in student data on a quarterly basis to the management team in District / City level (if available); d) Verifying the amount of fund received by the existing student data, e) Managing School Operational Assistance (BOS) fund in a responsible and transparent manner.

School Operational Assistance (BOS) management team formation performed by the principal to make the BOS fund can be used as primarily for the benefit of students. So far, the BOS fund received by *State Elementary School of Kedung Pucang* provided many benefits for students, where students' learning was facilitated and able to excel. The importance of the cost factor in the administration of education in accordance with the results of research conducted by the Pasi's study (2007) entitled *Education policies for raising student learning: the Finnish approach*, stating that the cost of education is an important aspect in supporting student achievement in learning.

When comparing the study conducted by the Pasi (2007) with a study conducted in *State Elementary School of Kedung Pucang*, we found similarities and differences. Both of those studies discussed the cost of education. It's just a study conducted by the Pacific (2007) emphasized the importance of education for the achievement so it must be well planned. While research conducted in *State Elementary School of Kedung Pucang* more focused on planning that should be done such as the establishment of School Operational Assistance (BOS) management team consisting of the principal, school board, and also School Operational Assistance (BOS) treasurer.

School Operational Assistance (BOS) fund was allocated to the school operational needs including the need of students' learning. Therefore, in planning the allocation of School Operational Assistance (BOS) fund allocation, the school identified the need and also prepared students' data who received the fund. The identification of needs was done by a team which was discussed in the coordination meeting. Needs to be allocated the fund included the need for teaching and learning activities, the need for transport, facilities and infrastructure, the needs of the competition, as well as salary.

In addition to identifying the needs, the management team also conducted a survey of students receiving the School Operational Assistance (BOS) fund. Data collection was conducted to ascertain the number of students receiving grants and to determine the condition of students as economic aspect. Each student would receive School Operational Assistance (BOS) fund allocation. With the subsidy was expected to assist parents in the cost of education and nine-year compulsory education can be achieved. Subsidies that benefit the parents especially in the cost of education in accordance with the study by Hansen (2007) entitled *The Distribution of Direct Costs And Benefits Of Public Higher Education: The Case Of California*. This study discussed the subsidies given to all students with different backgrounds. Results showed subsidies for education provided economic benefits for families, where families of students do not need to fund the education again.

When comparing Hansen's study (2007) with a study conducted in *State Elementary School of Kedung Pucang* we found similarities and differences. Both discussed the subsidies that are distributed to all students with student data collection in order for subsidies received equally as well as the benefits received from the students' family. It's just a study conducted by Hansen (2007) focused on the benefits of subsidies for students' family. While research conducted in *State Elementary School of Kedung Pucang* more focused on student data collection, benefits for families just mentioned.

Preparation of school proposed budget was discussed in the coordination meeting at the school. The draft that was made by treasurer presented in front of the principal, school board, and teachers' council. If indeed there were things that have not approved the school proposed budget draft would be revised and improved. The planning of the allocation of fund that is often called budgeting was conducted to determine what needs to be met and the funds needed. This was according to research conducted by Waggoner (2009) entitled *Learning about the School Budget: A Constructivist Model*, the study noted that the preparation of the budget was made within a period of three years. With a budget that had been made, students knew what they need in their learning activities.

When comparing the Waggoner's study (2009) with a study conducted in *State Elementary School of Kedung Pucang*, we found similarities and differences. Both discussed the preparation of fund allocation plan with preparation of budget. It's just a study conducted by Waggoner (2009), budgeting done in the last three years only allocated the learning needs of students. While research conducted in *State Elementary School of Kedung Pucang*, the allocation of fund plan is done every quarter that not only allocated to student's learning needs, but also the needs of school operations.

The allocation of fund was done to fulfill the needs of the eight standards with the principle of priority. For honorary need, it was only 20%, in contrast to the percentage of learning need which achieved 70%. If there was a need that could still be delayed the allocation of funds would be provided to meet the needs that were more urgent. School proposed budget that had been made then submitted to School Operational Assistance (BOS) management team in District level in order to make the fund can be disbursed and the use of fund can be done.

Characteristics on Use of School Operational Assistance (BOS) Fund at State Elementary School of Kedung Pucang

Characteristics of School Operational Assistance (BOS) fund included a) government grants from the Indonesian Budget, Local Budget I, and Local Budget II, b) being used to support lack of education fund from the public, c) to support the nine years study program. The use of fund was in accordance with school proposed budget, for example being used to fulfill the teaching and learning activity, stationary, students' activities out of teaching and learning activity such as facilities and infrastructure, competition, to pay employee salary, to meet the shortage of books, to the poor students' transportation, and also *meubelair* if sufficient.

School Operational Assistance (BOS) fund received by the school to be used with a variety of principles so that it was far from the misallocation. Those principles were a) Accountability means to be able to be accounted to the public, b) transparency means to be maintained and reported in a transparent manner to be

viewed and controlled in its use, c) justice means be accessible to anyone who needs to get a good quality d) the integrity means be managed by the appropriate human resources so that corruption can be minimized.

Use of the School Operational Assistance (BOS) fund of *State Elementary School of Kedung Pucang* was intended for the operational needs of school in particular learning needs of students. The use of subsidies in the form of School Operational Assistance (BOS) fund was in accordance with the purpose of procuring fund for the student learning. A similar study that discussed the allocation of funds for education made by Stanley and Frenc (2003) entitled *Can students truly benefit from state Lotteries: a look at lottery expenditures towards education in the American states*, the results showed that the tuition subsidy was used to every student's learning needs to complement the particular learning needs of students.

When comparing the study by Stanley and Frenc (2003) with a study conducted in *State Elementary School of Kedung Pucang*, we found the similarities and differences. Both of those studies discussed the allocation of subsidies or government assistance. It's just a study conducted by Stanley and Frenc (2003) limited the allocation of funds to meet the student's learning. While the fund allocation in *State Elementary School of Kedung Pucang* for all school operations including school maintenance.

The time of using the fund at *State Elementary School of Kedung Pucang* is every quarter due to its disbursement in each quarter. The rule of time makes the school always plans the use of fund regularly. It is done in July to September, October to December, January to March, and April to June. As for the amount of fund for each quarter is the Rp 27,840,000.

The funds received by the school were spent in accordance with the intended use of funds. The school already had a partner in spending the funds. As an example for the new admission, especially in doubling the questionnaire, the school had been working together with a copy company surrounding the school where excellent results were given. Similarly with the needs of stationary, the school partners provided qualified goods and affordable prices. Especially for

shopping services, such as wages for the rehabilitation of the school, the school should use the prevailing wage standards in the community.

Use of the School Operational Assistance (BOS) fund was only allowed to meet for school operating purposes. There were some activities that were not allowed to be funded by the fund. It could not be used to fund activities outside of school operations or to finance activities that had received funds from other sources. Allocating the fund for transportation and compensation of civil service teachers were allowed just for implementing a school activity other than the compulsory teaching hours.

Characteristics of the Accountability of the Use of School Operational Assistance (BOS) Fund at State Elementary School of Kedung Pucang Purworejo

The use of School Operational Assistance (BOS) fund entirely becomes the responsibility of institutions which activities include recording of cash receipt and disbursement and financial reporting, to facilitate the process of monitoring the use of funds. The School Operational Assistance (BOS) management team in school prepares the realization report of the use of fund for each budget and also the letter of accountability. The realization report of the use of School Operational Assistance (BOS) fund is in a document that contained all school operational activities funded by School Operational Assistance (BOS) fund and also the amount of fund. The accountability document is made every three month based on the use of School Operational Assistance (BOS) fund.

In the document of the realization of the use of School Operational Assistance (BOS) fund was seen the need code of 13 need items written in detail. Each item had its number of fund spent that was taken from the sources of School Operational Assistance (BOS) fund in the central, provincial, and local levels. If there were remaining funds, would be written the amount of it. Based on the document of the realization of School Operational Assistance (BOS) fund at *State Elementary School of Kedung Pucang*, between the expenditures and revenues were same so there was no remaining fund.

The accountability report that enclosed all items of expenditure and revenues by the School Operational Assistance (BOS) management team of *State Elementary School of Kedung Pucang* showed no misallocation of funds. This was according to research conducted by Fischer, etc (2003) entitled *Measuring Operations: An Analysis of the Financial Statements of U.S. Private Colleges and Universities*. This study examined a non-governmental organization that provides education budget for higher education in the United States. This study sought to determine whether the university took advantage of the available policy and can be seen from the report of activities of the use of university funds. The results of the study found that nearly 60 percent of schools reported the use of funds by including varied items of expenditure.

When comparing the study conducted by Fischer, etc (2003) by research conducted in *State Elementary School of Kedung Pucang* have similarities and differences. Both of those studies discussed the preparation of the accountability report. It's just a study conducted by Fischer, etc (2003) evaluated the expenditure items or needs funded by government subsidies. While research conducted in *State Elementary School of Kedung Pucang* thoroughly discussed both the accountability preparation of reports, time reporting, and also those who demanded accountability from the use of the funds.

The accountability of School Operational Assistance (BOS) fund is conducted in accordance with the periodicity of budget disbursement, Indonesian Budget/ School Operational Assistance (BOS) center conducted per 3 month, Local Budget I / School Operational Assistance (BOS) Province conducted per 6 months, and Local Budget II / School Operational Assistance (BOS) District implemented per 6 months. The accountability arranged in the form of report was completed by various documents as the guidelines in the preparation of documents realization of the use of fund.

In addition to a complete bookkeeping, in the accountability of the School Operational Assistance (BOS) management team of *State Elementary School of Kedung Pucang* also compiled the results of the physical evidence of spending on goods or services. The physical evidence was later attached to the accountability

report to be sent to the management team in District. Physical evidences, for example were the receipt of doubling exam questionnaire, payment of electricity bill, and so forth. Receipt were later made in a separate invoice and signed by the principal.

Accountability report that has been prepared by the management team was reported to the School Operational Assistance (BOS) management team in district. It would be reduplicated in three copies for every three month and submitted to the Regional Working Unit (SKPD) of education in District/City no later than January 5 next year. Nevertheless, for the orderly administration and ease the inspection process, each school must prepare a quarterly report to be saved at school.

In addition to being accounted to the management team of School Operational Assistance (BOS) in district level, the school also made the accountability report of the use of fund for the community, in this case are parents. This accountability was done in such ways. For example, through putting the accountability report in the school notice board, inviting parents, and so forth. The school has provided a record of complaints and also a record of your comments and suggestions. There were parents who gave suggestion to make the accountability report to be informed to them in order to be used as the documentation from year to year.

CONCLUSION

From the previous description, it can be concluded that (1) the allocation of School Operational Assistance (BOS) fund planning in *State Elementary School of Kedung Pucang Purworejo* was conducted in a democratic and transparent manner. Principal formed a management team for School Operational Assistance (BOS) and conducted need analysis with the principle of priority and recorded students who received the fund together. The allocation plan was contained in the school proposed document where the need of learning was allocated by 70%. This percentage was greater than honorary that was only 20%; (2) the use of the fund in *State Elementary School of Kedungpucang* was done on

a quarterly basis by planning it first. The amount of School Operational Assistance (BOS) fund to be used by *State Elementary School of Kedungpucang* was Rp. 27,840,000.00. It would be spent on goods and services, including the operational needs of schools as learning needs of students. Beyond the operational needs of the school were not allowed to use the fund. Use of the fund was by concerning the quality, availability, and affordability of goods / services of the school operational needs; and (3) the accountability of the use of School Operational Assistance (BOS) fund was done by the preparation of financial accountability report. The content of the report included a document of the realization of the use of fund, letter of accountability, School Operational Assistance (BOS) fund accounting, and also evidence of expenditure such as receipts signed by the principal. The report would be sent to BOS management team in Purworejo on a quarterly basis. In addition to being accounted to District management team, it was also accounted to school citizens through hanging the accountability report on the bulletin board, installation of banners, as well as dissemination of the use of the fund.

There are such recommendations addressed to Government, School, BOS Managers, and Teachers. For the Government, in planning the allocation of School Operational Assistance (BOS) fund, government should really apply the 1945 Constitution mandate to prioritize the education budget at least 20% of the national budget to meet the needs of education; in the use of BOS fund, Government should announce the list of schools which receive BOS allocation and the amount of fund for each school through the official website of The Ministry of Education and Culture; and in the accountability of BOS fund, should control the result of the accountability report by each provincial BOS management so that the good action can be taken if inappropriate things happened. For School, in planning the allocation of BOS fund has been good with the principles of priority and transparency, so that the planning can be maintained; in the use of BOS fund, the school further enhances particular attention to the needs of underprivileged students, to give them a quality education services that the program of nine-year compulsory education can run successfully; and in the

accountability of BOS fund, the school has done transparently, but also keep in mind that public input becomes an important record in improving the implementation of the use of the fund. For BOS Managers, should prepare the BOS fund management starts from the formation of a qualified special team, school proposed budget preparation and recording students who really deserves to get the fund; and they are expected to continue to monitor the use of fund so with the fund, schools can actually improve the quality of education whether the quality of students, teachers, facilities, and open themselves to exchange ideas for advancing the school with new innovations. For Teachers, they should try to improve their teacher quality, with a high awareness to continue to follow the development of education such as: following training, seminars, religious teacher upgrading, and so forth.

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